

**ASSEMBLY BILL**

**No. 1613**

**Introduced by Assembly Member Klehs**

February 22, 2005

An act relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 1613, as introduced, Klehs. Sales and use taxes: place of sale.

The Bradley-Burns Uniform Local Sales and Use Tax Law authorizes counties and cities to impose sales and use taxes pursuant to the adoption of local ordinances. That law requires, if a retailer has more than one place of business in the state, that the places at which the sales of that retailer are consummated for purposes of a local sales tax be determined in accordance with rules and regulations of the State Board of Equalization.

This bill states the intent of the Legislature that, in the case of a sales transaction for which a warehouse is the only location in this state that participates in that transaction, the place at which the sale is deemed to be consummated is the place where the warehouse is located.

Vote: majority. Appropriation: no. Fiscal committee: no.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. It is the intent of the Legislature, for purposes of
- 2 the application of California's sales and use tax law in the case of
- 3 business that has a warehouse located in this state, if that
- 4 warehouse is the only place in this state that participates in a
- 5 sales transaction, that the place of business for purposes of

- 1 determining the place where the sale is consummated shall be
- 2 deemed to be the place where the warehouse is located,
- 3 regardless of whether that business holds a seller's permit for any
- 4 other business location in this state.

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